

Attachment F

Physician Oncology, LTD

Bad Debt Expense Worksheet*

	2002	2003	2004	2005 (Q1-Q3)	2005 (Annualized)
[1] Amount Due from Medicare Patients for J-Codes	[a]	[b]	[c]	[d]	[e]
[2] Less: Allocated Medigap coverage payments for J-Codes	\$45,373	\$46,106	\$74,297	\$66,849	\$89,133
[3] Plus: Amount Due from Non-Medicare Patients for J-Codes	(\$27,444)	(\$30,898)	(\$35,602)	(\$49,583)	(\$66,111)
[4] Less: Allocated Amounts Paid by Patients	\$171,744	\$1,489	\$74,249	\$27,305	\$36,406
[5] Patient Obligation 'Write-Offs' from J-Code Revenue	\$0	\$0	\$0	\$0	\$0
[6] Amount Due from Medicare Patients for CPT Codes	\$189,673	\$16,697	\$112,944	\$44,571	\$59,428
[7] Less: Allocated Medigap coverage payments for CPT Codes	\$17,460	\$14,638	\$34,224	\$29,038	\$38,718
[8] Amount Due from Non-Medicare Patients for CPT Codes	(\$10,561)	(\$9,810)	(\$16,400)	(\$21,538)	(\$28,717)
[9] Less: Allocated Amounts Paid by Patients	\$28,542	\$25,075	\$55,865	\$39,225	\$52,300
[10] Patient Obligation 'Write-Offs' from CPT Code Revenue	(\$11,810)	(\$17,095)	(\$13,156)	(\$16,024)	(\$21,366)
[11] Amount Due from Medicare Patients for Oncology Demonstration Project	\$23,631	\$12,808	\$60,533	\$30,701	\$40,935
[12] Less: Allocated Medigap coverage payments for Oncology Demonstration Project	\$0	\$0	\$0	\$3,400	\$4,533
[13] Plus: Amount Due from Non-Medicare Patients for Oncology Demonstration Project	\$0	\$0	\$0	(\$2,522)	(\$3,362)
[14] Less: Allocated Amounts Paid by Patients	\$0	\$0	\$0	\$0	\$0
[15] Patient Obligation 'Write-Offs' from Oncology Demonstration Project Revenue	\$0	\$0	\$0	\$878	\$1,171
[16] Amount Due from Medicare Patients for Missing and Other Codes	\$149	\$15	\$54	\$235	\$314
[17] Less: Allocated Medigap coverage payments for Missing and Other Codes	(\$90)	(\$10)	(\$26)	(\$174)	(\$233)
[18] Plus: Amount Due from Non-Medicare Patients for Missing and Other Codes	\$2,519	\$6,960	\$2,102	\$427	\$570
[19] Less: Allocated Amounts Paid by Patients	\$0	\$0	\$0	\$0	\$0
[20] Patient Obligation 'Write-Offs' from Other Revenue	\$2,578	\$6,965	\$2,130	\$488	\$651
[21] Estimated Uncollected Revenue from Patients	\$215,882	\$36,470	\$175,607	\$76,638	\$102,184

* Source: Analysis of information derived from the Explanation of Benefits ("EOBs") received by Dr. Linda Haegele's office and Quickbooks data.

Defendants' Exhibit

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